

Also including linked Charity Registration Number 1127825-1

**THE PARISH OF THE BOURNE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2021**

INDEX TO THE ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2021

<b>ADMINISTRATIVE INFORMATION</b>	Pages 3 - 5
<b>AIMS AND PURPOSES OF THE PCC</b>	Page 5
<b>AIMS AND PURPOSES OF THE BOURNE YOUTH TRUST</b>	Page 5
<b>STRUCTURE, GOVERNANCE AND MANAGEMENT</b>	Pages 5 - 6
<b>OBJECTIVES AND ACTIVITIES</b>	Pages 6 - 8
<b>ACHIEVEMENTS AND PERFORMANCE IN 2021</b>	Pages 8 - 10
<b>DEANERY REPORT</b>	Pages 10 - 11
<b>FINANCIAL REVIEW 2021</b>	Pages 11 - 14
<b>COUNCIL MEMBERS' RESPONSIBILITIES</b>	Page 14
<b>REPORT OF THE INDEPENDENT EXAMINER</b>	Page 15
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	Page 16
<b>BALANCE SHEET</b>	Page 17
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	Pages 18 - 24

## 1. ADMINISTRATIVE INFORMATION

### Legal Status

The Parish of The Bourne Parochial Church Council is registered with the Charity Commission, charity number 1127825, and forms part of the Diocese of Guildford. The PCC report also includes, with effect from 2014, the linked charity The Bourne Youth Trust, charity number 1127825-1. The PCC members are trustees of The Bourne Youth Trust.

### Principal Address

The Parish of The Bourne  
Parish Office  
St Thomas's Church  
Frensham Road  
Farnham  
Surrey  
GU9 8HA

### Parochial Church Council Members

Members of the PCC are either ex-officio, co-opted or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

Elected members serve for a period of three years. A new member must be proposed and seconded to be able to serve on the council and must be registered on the electoral roll of the parish. The number of people on the electoral roll in April 2021 was 231 (227 in April 2020). PCC members are replaced as they retire.

Ex-officio members of the PCC include deanery and diocesan synod members, churchwardens and clergy and lay ministers.

The PCC may co-opt up to 2 members.

During the year, the following served as members of the PCC: -

#### Ex - officio members:

#### Clergy

The Revd John Morris, Vicar & PCC chair  
The Revd Liz Lane, Associate Minister  
The Revd Sandy Clarke, Curate

#### Licensed Lay Ministers

Geraldine Molony  
Frances Garland  
Viv Picken  
Jane Quicke

<b>Deanery Synod Representatives</b>	Yvonne Bryant (elected during the year) Gail Kyle (resigned during the year) Janet Stephen (elected during the year) Debs Wilde (elected during the year)
<b>Churchwardens</b>	Michèle England Peter Neukom
<b>Elected PCC Representatives</b>	Mike Barter David Brown Michael Cock (Treasurer) (elected during the year) Stewart Davidson Frances Garland Jenny Grant (elected during the year) Nigel Lewis (elected during the year) Keith Newman Martin Quicke (elected during the year) Jacqui Sellers Brian White Ann Williams
<b>Co-opted</b>	Ruth Moore
<b>PCC Secretary</b>	Nigel Lewis
<b>Bankers:</b>	CCLA Investment Management Limited The CBF Church of England Funds 80 Cheapside London EC2V 6DZ  Lloyds TSB Bank PLC 75 Castle Street Farnham Surrey GU9 7LT
<b>Legal Advisers:</b>	Charles Russell LLP Buryfields House Bury Fields Guildford GU24AZ

**Independent Examiners:** Wise & Co.  
Chartered Accountants & Statutory Auditors  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU97PT

## **2. AIMS AND PURPOSES OF THE PCC**

The PCC has the responsibility of co-operating with the Incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the churches of St. Thomas-on-The-Bourne and St. Martin by the Green and Brambleton Hall. The parish vision is: 'Radiating God's love: transforming lives and communities'. The PCC believe that reaching out to those in its community – whether churchgoers or not – is essential to its underlying mission. The many activities listed in this report are open to all who wish to participate and the PCC believes that this fulfils the Charity Commission requirement to operate in the public benefit.

## **3. AIMS AND PURPOSES OF THE BOURNE YOUTH TRUST**

The Bourne Youth Trust (BYT) has a range of objectives to serve the needs of children and young people within the area including youthwork, youth clubs, education and training. Bourne Youth Trust funds are invested, and interest and dividends earned during the year are transferred to Bourne Parish Youthwork to enable the parish to support a range of activities with children and young people. This is in line with the BYT's objectives and is in the public benefit.

## **4. STRUCTURE, GOVERNANCE AND MANAGEMENT**

The PCC meets every two months to oversee the financial affairs of the parish, the maintenance of its assets and to promote the mission of the church. A Standing Committee is responsible for decision-making between meetings; its members are Revd John Morris (chair) Peter Neukom, Michèle England, Michael Cock, Nigel Lewis, Revd Liz Lane and Revd Sandy Clarke.

To widen participation and effectiveness the PCC has established a number of Working Groups to oversee day-to-day running of the parish's activities; Buildings & Grounds, Children & Youth, Communications, Finance Stewardship & Administration, Environmental and Worship and Spiritual Growth. Recommendations from the Working Groups requiring PCC approval are highlighted in reports sent to the PCC members prior to each PCC meeting.

## Safeguarding

The PCC regards the safeguarding of children & vulnerable adults as a priority and pays due regard to guidance issued by the House of Bishops relating to it. No person included in a barred list (within the meaning of the Safeguarding Vulnerable Groups Act 2006) or convicted of an offence mentioned in Schedule 1 to the Children and Young Persons Act 1933 is allowed to serve as a member of the PCC, its Secretary or its Treasurer. Furthermore, it is PCC policy that:

- All clergy with authority to officiate will have to participate in diocese approved arrangements for training in matters relating to the safeguarding of children and vulnerable adults.
- Safeguarding training will be provided for PCC members and other parishioners.
- All clergy with authority to officiate, Youth Ministers, Pastoral Assistants and all PCC Members will have to participate in diocese approved arrangements for training in matters relating to the safeguarding of children and vulnerable adults.
- Safeguarding training will be provided for other parishioners as may be appropriate for any roles they undertake in the Church, or for general interest.
- Clergy must be satisfied that a person from another parish is of good standing before they are allowed to perform in the parish.
- Clergy who are prohibited or suspended under the Clergy Discipline Measure will not be permitted to robe during divine service.

The PCC believes it has complied with its duty to have due regard for the House of Bishops' guidance on safeguarding children and vulnerable adults under section 5 of the Safeguarding and Clergy Discipline Measure 2016. The parish's safeguarding policy is available on the parish website and complies with Church of England arrangements introduced or modified in 2017 and 2018.

## 5. OBJECTIVES AND ACTIVITIES

The key objectives and activities of the PCC and the linked charity The Bourne Youth Trust are outlined below and serve the public interest through providing a broad range of services and activities to those in our local community:-

- **Maintaining places of worship which provide an opportunity for all in the community to attend regular services. These include conducting baptisms, marriages and funerals and also services celebrating the major religious festivals**
- **Supporting the spiritual development of our parishioners, by various approaches, including:-**
  - Training those who wish to enter ministry in the Church of England, ranging from full-time stipendiary clergy to lay ministers.
  - Providing a broad range of styles of service, from formal and traditional to informal and free, to ensure the parish provides appropriately for a wide range of worship opportunities.
  - Helping all who wish to grow their spiritual awareness and understanding through providing teaching, courses and specially formulated acts of worship as well as helping to prepare people for baptism, confirmation and marriage.

For much of 2021 our activities were constrained by the Covid 19 pandemic but many activities in support of our mission and ministry continued in various forms.

- *During the several periods when churches had to closed due to the pandemic services continued online. They were either pre-recorded or streamed live.*
- *Lent groups continued online with the subject of the Church of England's debate on 'Living in Love and Faith'*
- *The number of Bible study groups increased with people meeting online via Zoom.*
  
- **Providing space and services for community activities serving many age groups. In 2021 this included the following activities: -**
  - *We are delighted to be able to report that the weekly 'Babes and Tots' group at St Thomas's for young children and their parents and with regular bible stories for the children from members of the ministry team has now resumed and is as popular as ever; we have also started a new babes and tots' group at Brambleton Hall.*
  - *Regular coffee mornings (at St Thomas's and St Martins) for members of the church and local community have also resumed with plans to move outside again during the summer months as meeting outside in the church grounds proved to be so popular with those who attended*
  - *We continued to provide a venue for local and national election polling stations*
  - *Providing accommodation for social and community groups, notably a weekly Community Fridge and distribution centre for free furniture and a Boxing Club at Brambleton Hall.*
  - *Maintaining and increasing ongoing outreach via visits and Zoom or pre-videod assemblies to our local schools*
  
- **Providing facilities for local musical and cultural groups to perform to the public. In 2021 this included:-**
  - *Concerts by our own choir and other local choral and orchestral groups.*
  
- **Continue to develop a large choir including adult male and younger boy and girl choristers to be one of the best Parish choirs in the country. The aim is for the choir to enhance our worship and enable the church to reach out to those in the community who wish to develop their choral and musical ability, and to their families. The parish also has a chamber choir.**

In 2021:-

  - *The PCC funded employment and recruited a new part-time director of music and organist.*
  - *The choirs performed regularly at St Thomas's, and also at other venues*
  
- **Assisting other charities to raise funds, in addition to fund-raising on behalf of the PCC. In 2021 this included:-**
  - *Several fund-raising activities on behalf of the parish.*

- *Sadly, Covid restrictions prevented the normal round of concerts in aid of Christian Aid. The parish donated half of the proceeds of the annual Remembrance Day service to the British Legion*
- **Communicating with all who wish to know more about the parish and its activities**
  - *Producing and distributing a high-quality church and community magazine free to all residents of The Bourne parish three times a year.*
  - *The regular electronic newsletter to all who wish to receive more frequent updates on parish activities is now well established with some new volunteers coming forward to help with its editing.*
  - *Maintaining a well-designed and easy to access website, and a Facebook page for existing and potential members to learn about current and planned activities.*

The PCC believes that reaching out to those in its community – whether regular churchgoers or not – is essential to its underlying mission. The many activities outlined above are open to all who wish to participate. The work of the PCC is made possible by the participation and commitment of many volunteers.

## 6. ACHIEVEMENTS AND PERFORMANCE IN 2021

In 2021, specific objectives of the parish are listed below:

- a) Safeguarding. A safeguarding audit is to be carried out by the Vicar and Churchwardens
- b) Recruitment of a new Youth Minister
- c) Agreement with Waverley Borough Council to allow parish use of the land behind Brambleton Hall for a new play area
- d) Parish Vision Day and church development plan renewal
- e) To renew the electoral roll and complete the compliance process for church members to consent to receiving communications from the parish, in line with data protection regulations (GDPR).
- f) New process for annual financial stewardship including a Gift Day
- g) Enhancement of the communications within the parish, both internally and externally
- h) A wholesale review of administration and office operation followed by the implementation of processes, tools and training to support and maintain the growth of the parish.
- i) The consolidation of the extension to the Garden of Remembrance

Despite the Covid pandemic and the restrictions placed on church and other activities, most objectives were met in 2021. Due to the suspension of services and consequent loss of income from collections and income from hiring out of facilities, the parish recorded a cash loss and further details can be found in the financial report.

The PCC was particularly pleased with the following outcomes:

- Despite the restrictions, attendance levels at parish services in the various churches were almost as strong as permitted. Pre-recorded online services proved to be very popular when



our churches were forced to close with large numbers attending services over the Christmas period and a good attendance on Remembrance Sunday for an 'outdoors only' service.

- Sadly, the Youth Minister we had recruited moved on to another position in London but a new Youth and Children's Minister was recruited for September 2021.
- Maintaining a consistently high standard of choral music and through this, fostering connections with many local families proved to be extremely challenging during the pandemic. Some excellent recorded music was offered as part of the pre-recorded services, but choir activities for the most part were forced to be suspended.
- The high level of support from volunteers enabled the communications to be enhanced with weekly eNewsletters and timely online updates.
- Office administration and oversight of the introduction of new office systems has been led by Dr Keith Newman.
- A safeguarding audit was achieved highlighting training needs amongst several PCC members and key stakeholders and volunteers in the parish.

**The major decisions made by the PCC during 2021 are listed below:**

- Adoption of the Parish Safeguarding Arrangements for 2021-22
- Approval of proposals to place some staff on furlough because of Covid, subject to a provision that the PCC will continue to ensure that salaries are 'topped up' to at least 90% of full salary.
- Decision to reduce one administrative role in the parish office
- Approval of a proposal to market St Thomas's parish rooms as a wedding venue in collaboration with a local wedding planner
- Decision to register as a fairtrade parish on behalf of its three centres of worship and adopt the fairtrade approach 'as far as is reasonable'
- The parish was requested by the diocese to act as an eco-champion parish for the Farnham deanery. This involves taking a lead on environmental matters and setting up a deanery WhatsApp group. The PCC approved this initiative.
- The PCC approved the payment of almost £33,000 to Waverley Borough Council in relation to a Community Infrastructure Levy due as a result of the letting of the flat at St Thomas's.
- Approval of the allocation of £30,000 from legacy funds to the organ refurbishment fund at St Thomas's
- Approved the appointment of a new Children and Youth Minister
- Approved the process to appoint a new Director of Music from January 2022
- Approved a number of new gas supply contracts (from 2022) covering the parish's premises
- Approved a series of payments towards Phase 1 of the Brambleton Hall development project

**Ministry update**

- Revd John Morris, our vicar was sadly forced to resign in early 2022 due to paralysis of one of his vocal cords and the possibility of his losing his voice.
- Revd Liz Lane left our parish to move closer to London for easy access for her husband's work.
- Revd Sandy Clarke, our curate, continues to bring significant benefits to the parish with her ministry, gifts and skills.
- Frances Garland and Viv Picken both took up permission to officiate (PTO) in the parish.

## **Buildings and Grounds**

### **Brambleton Hall**

- Refurbishment of the hall continued. The district council approved in principle the leasing of an area of land behind the hall to enable a new outdoor play area to be built, releasing land to the side of the hall currently used as an outdoor play area to be used for the building of a new boxing gymnasium. As the previous planning approval had expired, a fresh planning application was necessary and was received. We are now waiting for all the paperwork to be approved to enable us to start work on planning and funding the new boxing gym.

### **St Thomas's and St Martins**

- The planning application for change of use of the flat at St Thomas's was finally approved.

### **Other decisions**

- Due to the pandemic, the monthly eNewsletter became a weekly eNewsletter. Due to the pandemic, the Parish magazine moved to an 'online' edition.
- The parish's adopted software (Church Suite, Expense Plus and Microsoft 365) continued to be implemented.
- The PCC exploration of the potential deconsecration and sale of a small segment of the Old Churchyard to a neighbour has not progressed

## **Objectives for 2022**

The PCC has identified the following priorities for in 2022

- To rebuild the congregations at all our centres of worship following the ending of Covid 19 restrictions.
- To rebuild the parish activities that had to be suspended during the Covid 19 pandemic.
- To finally achieve the handover of the land at Brambleton from the council and start work on fencing it and converting it to a play area.
- To develop the outreach of the parish via the internet and refine the live streaming of services
- To appoint a new incumbent for the parish (and that of Tilford)

## **7. REPORT ON THE DEANERY SYNOD 2021**

Farnham Deanery Synod had planned to meet on four occasions in 2021 (January, April, July and November), but the pandemic continued to disrupt normal routines and only the third and fourth meetings actually took place.

The first meeting of the year was held at the Area Dean's church (St Mary's in Frensham) on Saturday 24 July, preceded by a socially distanced communion service, led by the Area Dean. Looking outwards at the wider church, the meeting noted:

- The recent Diocesan Synod elections;
- The imminent General Synod elections, and
- The forthcoming visit of the Archbishop of Canterbury.

Looking internally, the meeting discussed the Deanery website and the Deanery Leadership Team:

- Work had continued on designing and populating the website but delayed for obvious reasons.
- The Deanery Leadership Team had been renamed the Deanery Strategy Team (DST), with a more pro-active role. This may extend to resource allocation in due course, but at present the Synod does not have such powers or functions.

But the most important topic for discussion was the impact of the pandemic on the parishes. Synod members from the various benefices described the negative and positive (yes, there were positive) effects on their congregations and communities:

- How they had coped (or not) with closed churches and worried parishioners.
- How technology (if available) had enabled the clergy to keep in touch with existing members and reach out to new communities of the faithful, sometimes on the other side of the world.
- How congregations and communities had worked cooperatively to help the lonely and the vulnerable.
- How some parishioners remained worried about attending church.
- How finances had suffered.

One question that emerged was what to do for on-line contacts once normality returns.

The second meeting was held at St Alban's Church in Hindhead on Thursday 4 November. The first topic was the Archbishop of Canterbury's visit to the Diocese in September, with a series of events planned to cover different angles and appeal to different audiences. The Archbishop used fresh material each time but was not able to cover all the questions raised.

Then the Synod discussed the pandemic and various members gave an update on its continuing impact on parish life:

- Many parishes had become more adaptable, responsive and more technologically aware.
- On-line parish groups and discussion forums had proved popular and enduring.
- Some parishioners were still hesitant about returning to church services.
- Parishes were reluctant to switch off their on-line offering but wondered how long they could continue to offer blended Sunday services.
- Some parish activities were suffering from a lack of physical congregation to do routine tasks.
- Some multi-church benefices had noted improved congregational mixing through on-line contacts.

The meeting was informed that the new Deanery website was now sufficiently advanced to be useful and a link would be provided to all the parishes. A draft strategy framework had been prepared by the Deanery Strategy Team and was circulated to the synod members. It covers the 2022-23 timeframe. Looking forward, a full programme of four meetings, with dates selected to match Diocesan Synod meetings, was announced.

## **8. FINANCIAL REVIEW 2021**

### **Incoming resources 2021**

Total incoming resources for 2021 fell slightly by £1,620 (0.5%) compared with 2020 to a total of £331,714. This was due to concerted fundraising campaigns for both specific projects and general

funds which helped to offset the continued declines in unplanned giving, charitable and trading activities caused by the COVID-19 pandemic.

- Donations via the Parish Giving Scheme (PGS) increased by £6,268 (9%), due to a campaign to persuade casual donors to give regularly. All other forms of giving (excluding Gift Aid & Donations and Appeals) increased by £14,781 (24%) to £77,101. Plate collections continued to suffer due to the suspension of services during lockdowns and from restricted congregation sizes at other times. However, the decline was probably not as bad as it appeared as donations were made through other channels.
- Online giving continued to grow. One-off donations rose by 10% to £3,599 in 2021. Monthly credit card payments via Stripe & Go-Cardless were behind the 13% increase in regular giving outside of the PGS.
- Tax refunds received through Gift Aid rose by 17% (£6k) compared to the previous year, due to the increase in regular giving through PGS and online payments.
- Parish fees for baptisms, marriages & funerals improved by £1,558 (18%) to £10,112 as some social gatherings began to take place as the parish emerged from the shadow of COVID-19.
- Donations and fees received for the use of church buildings fell by £9k (43%) in 2021 to £11,498. No hire income was received until July for the Centenary Rooms. Regular income from Pilates classes & Slimming World only resumed in September. Apart from election fees, the only rent for Brambleton Hall came from Atomic Boxing Club (£4k).
- Flat rental income recovered in 2021 as a new tenant assumed possession in May. Receipts rose by £5,342 to £7832. It had been vacant for just over a year.
- Fundraising income was £11k higher than the previous year. This was due to fundraising activities for the next phase of development at Brambleton Hall (£14k) and the St Thomas Organ Fund (£4k).
- All staff were part-furloughed on full pay at various times until August. The parish claimed £6,211 in grants from the Job Retention Scheme to avoid further redundancies.
- Investment Income increased slightly to £10,140 despite the global disruption caused by the pandemic and the fall in deposit account interest during the year.

### **Resources Expended in 2021**

Total resources expended rose by £28,599 to £321,254 in 2021, an increase of just under 10% vs 2020. If the Community Infrastructure Levy (CIL) is excluded, expenditure actually fell by £4,266 (1.5%). Resources expended include a substantial depreciation charge on fixed assets (mainly property) of £28,331 in 2021.

The main cause of the underlying drop in expenditure was the pandemic. It continued to have far-reaching effects on all parish activities, particularly in the first half of the year.

- The Bourne's Parish Share of Diocese funding returned to its pre-Covid level of £108,350. It had been £10k lower in 2020 due to a COVID-19 support refund offered by the diocese.
- Employment costs were £9,527 lower at £50,720. The Youth Minister post was vacant until September, reducing costs by £7,613 compared to 2020. One employee was made redundant in January, which accounted for the remaining difference.
- Church running expenses were cut by £2,641 (14%) to £15,992 as services, social and in-person pastoral activities were suspended or curtailed for the first half of the year.

- Church maintenance costs were £2.5k higher than 2020 because of essential work to the boiler at St Thomas' in December.
- Flat expenses were inflated by the imposition of a £32,865 levy by Waverley Borough Council as it was rented commercially and no longer being used for charitable purposes.

### **Net incoming resources and cash flow 2021**

Excluding legacies, both income and costs increased significantly in 2021, resulting in a net deficit of £3,172; an improvement of £4,279 compared to 2020. Excluding depreciation - mainly for buildings – there was actually a surplus of £25,159 in 2021. This was £4,341 (21%) higher than a year earlier.

Excluding both depreciation & legacies, general funds had a net deficit of £11,892. The surplus noted above was due to fundraising for both the Organ at St Thomas' & continuing renovations at Brambleton Hall.

### **The Bourne Youth Trust (BYT) 2021**

BYT funds are shown separately in the statement of financial activities and in the statement of restricted reserves shown in note 17. Income from interest and dividends amounted to £9,799 in 2021.

Taking into account income, transfers, costs and unrealised capital losses on investments, the value of the BYT funds at year end were £361,971 – an increase of 19.8% over the year.

Since January 2018, 75% of trust funds have been invested in shares in the CBF Church of England Investment Fund. This is a diversified portfolio which yielded 2.5% in 2021.

The remaining funds remain invested in the CBF Church of England Property Fund. In 2021, the fund's yield was 4.4%.

### **Changes to fixed assets**

There were no changes to fixed assets during the year.

### **Reserves**

The parish currently holds monies on deposit to cover working capital and unexpected expenditure. The policy of the parish is to hold at least 3 months' cashflow in reserve and current levels conform to this policy. In December 2021, reserves excluding legacies were equal to just 1.5 month's cashflow. Fundraising to restore reserves to at least the 3-month minimum level is the priority for 2022.

### **Investments**

The Bourne Youth Trust holds investments as outlined in the report above. These are held in custodian accounts by the Diocese of Guildford. Income is used to help fund the Bourne Parish Youthwork (BPY) initiative.

### **General**

The financial statements comply with current statutory requirements, the requirements of the Statement of Recommended Practice and the Charity's governing document.

## Thanks

Thanks are due to all the many volunteers who enable the work of the PCC to continue to thrive in our community. Special thanks in this report are due to those who contribute towards the financial administration and support of the parish, including Caz Cullum (Office Administrator), Tim Devis and Liz Witham (committed giving and Gift Aid administration), Ruth Moore (insurance), Nigel Cuthbert (office systems & utilities), Keith Newman (Finance Group Secretary) & Mike Barter and Brian and Yvonne Williams (banking).

## 9. COUNCIL MEMBERS' RESPONSIBILITIES

The council members are required to prepare for each financial year, financial statements which give a true and fair view of the state of the PCC and of the results for the period. In preparing the financial statement the council members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether the accounts have been prepared in accordance with that statement and applicable accounting standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The council members are responsible for ensuring proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the PCC. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Signed

Revd John Morris

Michael Cock ACMA

Vicar

Treasurer

Dated: May 2022

Dated: May 2022

THE PARISH OF THE BOURNE  
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 Restricted Funds £	2021 Unrestricted Funds £	2021 BYT Funds £	2021 Total Funds £	2020 Total Funds £
<b>Income from:</b>						
Donations and legacies	<u>2</u>	25,916	235,376	-	261,292	262,543
Charitable activities	<u>3</u>	-	11,972	-	11,972	9,882
Other trading activities	<u>4</u>	14,152	26,567	-	40,719	33,411
Investment income	<u>6</u>	10,059	81	-	10,140	10,099
Other income	<u>5</u>	-	7,591	-	7,591	17,399
<b>TOTAL INCOMING RESOURCES</b>		<b>50,127</b>	<b>281,587</b>	<b>-</b>	<b>331,714</b>	<b>333,334</b>
<b>Expenditure from:</b>						
Charitable activities	<u>7</u>	13,076	308,178	-	321,254	292,655
<b>TOTAL EXPENDITURE</b>		<b>13,076</b>	<b>308,178</b>	<b>-</b>	<b>321,254</b>	<b>292,655</b>
Unrealised Gains / (Losses) on Investments	<u>13</u>	-	-	44,787	44,787	13,870
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		<b>37,051</b>	<b>(26,591)</b>	<b>44,787</b>	<b>55,247</b>	<b>54,549</b>
Transfers between funds		8,756	8,756.00	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>45,807</b>	<b>(35,347)</b>	<b>44,787</b>	<b>55,247</b>	<b>54,549</b>
Reconciliation of funds: Total funds brought forward	<u>17</u>	127,754	1,096,923	302,184	1,526,861	1,472,312
<b>Total funds carried forward</b>		<b>173,561</b>	<b>1,061,576</b>	<b>346,971</b>	<b>1,582,108</b>	<b>1,526,861</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

THE PARISH OF THE BOURNE

BALANCE SHEET  
YEAR ENDED 31ST DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets-PCC	<u>12</u>	966,378		994,709	
Investments	<u>13</u>	361,971		302,184	
<b>Total Fixed Assets</b>			<b>1,328,349</b>		<b>1,296,893</b>
<b>Current Assets</b>					
Debtors	<u>14</u>	22,365		9,299	
CBF Deposits		100,300		77,750	
CBF Deposits-BPY		25,000		25,000	
CBF Deposits-Choir		10,000		25,000	
Cash at Bank		69,392		79,211	
Cash at Bank-BPY		25,892		17,629	
Cash at Bank-Choir		8,851		9,383	
<b>Total Current Assets</b>		<b>261,800</b>		<b>243,271</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	<u>15</u>	<b>8,041</b>		<b>13,303</b>	
<b>Net Current Assets</b>			<b>253,759</b>		<b>229,968</b>
<b>Total Net Assets</b>			<b>1,582,108</b>		<b>1,526,861</b>
The funds of the PCC:					
<b>Restricted Funds</b>					
Balance as at 1st January 2021		429,938		400,892	
Net movement in funds in year		90,594		29,046	
Balance as at 31st December 2021	<u>17</u>		<b>520,532</b>		<b>429,938</b>
<b>Unrestricted Funds</b>					
Balance as at 1st January 2021		1,096,923		1,071,420	
Net movement in funds in year		(35,347)		25,503	
Balance as at 31st December 2021			<b>1,061,576</b>		<b>1,096,923</b>
<b>Total PCC funds</b>	<u>18</u>		<b>1,582,108</b>		<b>1,526,861</b>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed  
Revd John Morris  
Vicar

Signed  
Michael Cock ACMA  
Treasurer

Date:

Date:



THE PARISH OF THE BOURNE

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

1. Accounting Policies

- a) **Basis of preparation**  
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
- The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
- The PCC constitutes a public benefit entity as defined by FRS 102.
- b) **Linked Charity**  
The statement of financial activities and the balance sheet include the assets, liabilities, income and expenditure of the charity and its linked charity Bourne Youth Trust.
- c) **Funds**  
General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.
- Details of the nature and purpose of restricted funds are shown in note 17 to the accounts, including the separate funds held by the linked charity.
- d) **Incoming Resources**  
Income is recognised when the charity has entitlement to the fund, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount can be measured reliably.
- Donations, Legacies and Similar Resources
- i) Collections are included in the financial statements when received by or on behalf of the PCC.  
ii) Planned giving receivable under covenant is included in the financial statements only when received by the PCC.  
iii) Income tax recoverable on covenanted and gift aid donations is included in the financial statements when the donation is received.  
iv) Legacy income is accounted for when receivable.  
v) Grant income is accounted for when receivable.
- Income from investments, including interest received, is accounted for when due.
- e) **Resources expended**  
Costs of generated funds and governance costs are accounted for when payable.
- f) **Fixed Assets**  
Depreciation is charged in accordance with accounting standards and is calculated on a straight line basis for the following categories of fixed assets:
- |                    |                 |
|--------------------|-----------------|
| Freehold Property  | - Over 50 years |
| Computer Equipment | - Over 3 years  |
- g) **Investments**  
Investments are valued at their closing mid-market value at the Balance Sheet date. Any gains or loss on revaluation is taken to the Statement of Financial Activities.
- h) **Taxation**  
As a qualifying charity, the PCC is not liable to UK taxation.
- i) **Operating leases - the PCC as lessee**  
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

THE PARISH OF THE BOURNE

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

2. Donations and legacies

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Planned giving - tax efficient	180	39,294	-	39,474
Tax refunds via Gift Aid	3,000	39,034	-	42,034
Planned giving - non tax efficient	-	840	-	840
Collections (open plate)	-	11,084	-	11,084
Parish giving scheme	-	77,786	-	77,786
All other giving	560	25,143	-	25,703
Donations and appeals	17,176	33,563	-	50,739
Legacies	5,000	8,632	-	13,632
	<b>25,916</b>	<b>235,376</b>	<b>-</b>	<b>261,292</b>

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Planned giving - tax efficient	180	34,826	-	35,006
Tax refunds via Gift Aid	3,000	32,988	-	35,988
Planned giving - non tax efficient	-	900	-	900
Collections (open plate)	-	17,468	-	17,468
Parish giving scheme	-	71,518	-	71,518
All other giving	2,274	6,672	-	8,946
Donations and appeals	20,071	10,596	-	30,667
Legacies	-	62,050	-	62,050
	<b>25,525</b>	<b>237,018</b>	<b>-</b>	<b>262,543</b>

3. Charitable activities

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Magazines	-	1,860	-	1,860
PCC Fees	-	10,112	-	10,112
	<b>-</b>	<b>11,972</b>	<b>-</b>	<b>11,972</b>

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Magazines	-	1,328	-	1,328
PCC Fees	-	8,554	-	8,554
	<b>-</b>	<b>9,882</b>	<b>-</b>	<b>9,882</b>

4. Other trading activities

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Hall rent	-	11,498	-	11,498
Fund raising events	14,152	7,237	-	21,389
Flat rent	-	7,832	-	7,832
	<b>14,152</b>	<b>26,567</b>	<b>-</b>	<b>40,719</b>

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Hall rent	-	20,191	-	20,191
Fund raising events	2,357	8,373	-	10,730
Flat rent	-	2,490	-	2,490
	<b>2,357</b>	<b>31,054</b>	<b>-</b>	<b>33,411</b>

THE PARISH OF THE BOURNE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

5. Other income

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Grants Received	-	700	-	700
Government Grants	-	6,211	-	6,211
Other income	-	680	-	680
	-	7,591	-	7,591

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Grants Received	100	-	-	100
Government Grants	4,303	11,918	-	16,221
Other income	-	1,078	-	1,078
	4,403	12,996	-	17,399

6. Investment income

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Interest from deposits & trusts	10,059	81	-	10,140

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Interest from deposits & trusts	9,815	284	-	10,099

7. Charitable activities

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Grants to charities (see note 8)	1,752	84	-	1,836
Activities directly relating to church activities (see note 9)	2,877	225,641	-	228,518
Church management & administration (see note 10)	8,447	82,453	-	90,900
	13,076	308,178	-	321,254

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Grants to charities (see note 8)	1,430	84	-	1,514
Mission activities	-	-	-	-
Activities directly relating to church activities (see note 9)	9,344	186,831	-	196,175
Church management & administration (see note 10)	16,150	78,816	-	94,966
	26,924	265,731	-	292,655

THE PARISH OF THE BOURNE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

**8. Grants to charities**

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
The Grassroots Trust	-	84	-	84
Urban Saints	252	-	-	252
Choral and organ scholarships	1,500	-	-	1,500
	<b>1,752</b>	<b>84</b>	<b>-</b>	<b>1,836</b>

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
The Grassroots Trust	-	84	-	84
Urban Saints	249	-	-	249
Choral and organ scholarships	1,181	-	-	1,181
	<b>1,430</b>	<b>84</b>	<b>-</b>	<b>1,514</b>

**9. Activities directly relating to church activities**

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Parish share	-	108,350	-	108,350
PCC fees payable to the diocese	-	7,460	-	7,460
Ministry - clergy expenses	-	900	-	900
Ministry - clergy property costs	-	15,000	-	15,000
Church running expenses	-	15,992	-	15,992
Church maintenance	990	12,126	-	13,116
Church Events & Activities	-	87	-	87
Upkeep of services	-	1,611	-	1,611
Upkeep of the churchyard	432	2,360	-	2,792
Expenditure on Parish magazine	-	1,735	-	1,735
St Thomas Flat expenses	-	34,432	-	34,432
Music	300	23,775	-	24,075
BPY expenses	405	-	-	405
Choir Tour Expenses	750	-	-	750
Year of Music Events	-	855	-	855
Outreach programmes	-	958	-	958
	<b>2,877</b>	<b>225,641</b>	<b>-</b>	<b>228,518</b>

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Parish share	-	98,350	-	98,350
PCC fees payable to the diocese	-	7,096	-	7,096
Ministry - clergy expenses	-	1,349	-	1,349
Ministry - clergy property costs	-	15,090	-	15,090
Church running expenses	-	18,633	-	18,633
Church maintenance	-	10,662	-	10,662
Church Events & Activities	-	395	-	395
Upkeep of services	-	1,677	-	1,677
Upkeep of the churchyard	-	2,508	-	2,508
Expenditure on Parish magazine	-	1,595	-	1,595
St Thomas Flat expenses	-	3,384	-	3,384
Church and Hall repairs	7,333	-	-	7,333
Music	-	23,363	-	23,363
BPY expenses	463	-	-	463
Choir Tour Expenses	1,548	-	-	1,548
Year of Music Events	-	2,729	-	2,729
	<b>9,344</b>	<b>186,831</b>	<b>-</b>	<b>196,175</b>

THE PARISH OF THE BOURNE

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

10. Church management & administration

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Accountancy fees	-	2,074	-	2,074
Bank Charges	-	979	-	979
Depreciation on Freehold Property and Office Equipment	20	28,311	-	28,331
General administration expenses	-	5,403	-	5,403
Insurance	-	5,747	-	5,747
Legal and professional fees	-	-	-	-
Office equipment & supplies	-	3,666	-	3,666
Provision for doubtful debts	-	7,380	-	7,380
Staff costs	8,427	27,779	-	36,206
Staff Recruitment Costs	-	1,114	-	1,114
	<b>8,447</b>	<b>82,453</b>	-	<b>90,900</b>

Included within Church Management & Administration:  
Independent examiner's fees for year ended 31 December 2021

	-	2,300	-	2,300
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	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Accountancy fees	-	2,235	-	2,235
Bank Charges	-	760	-	760
Depreciation on Freehold Property and Office Equipment	20	28,249	-	28,269
General administration expenses	90	6,268	-	6,358
Insurance	-	5,670	-	5,670
Legal and professional fees	-	78	-	78
Office equipment & supplies	-	6,900	-	6,900
Staff costs	16,040	27,602	-	43,642
Staff Recruitment Costs	-	590	-	590
Staff Training	-	464	-	464
	<b>16,150</b>	<b>78,816</b>	-	<b>94,966</b>

Included within Church Management & Administration:  
Independent examiner's fees for year ended 31 December 2020

	-	2,500	-	2,500
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11. Staff Costs

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Wages and salaries	8,333	41,482	-	49,815
Social security costs	-	24	-	24
Other pension costs	94	787	-	881
	<b>8,427</b>	<b>42,293</b>	-	<b>50,720</b>

Average staff numbers (full time equivalent):  
Administrative staff

2021	Total
3	3

	Restricted £	2020 Unrestricted £	BYT £	2020 Total £
Wages and salaries	10,545	38,970	-	49,515
Social security costs	4,865	4,792	-	9,657
Other pension costs	630	445	-	1,075
	<b>16,040</b>	<b>44,207</b>	-	<b>60,247</b>

Average staff numbers (full time equivalent):  
Administrative staff

2020	Total
5	5

During the year expenses totalling £972 (2020: £860) were reimbursed to 4 (2020: 3) members and no remuneration was paid to members of the PCC in either year.  
The amounts include the payment of expenses to the Vicar (chairman of the PCC) and to our Readers who are reimbursed in accordance with Church of England guidelines.

THE PARISH OF THE BOURNE

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

12. Tangible Fixed Assets

	Freehold Property £	Office Equipment £	BPY Equipment £	Total £
<u>Cost</u>				
Cost as at 1st January 2021	1,269,775	29,751	12,210	1,311,736
Additions	-	-	-	-
Cost as at 31st December 2021	1,269,775	29,751	12,210	1,311,736
<u>Depreciation</u>				
Depreciation as at 1st January 2021	281,866	22,951	12,210	317,027
Charge for the year	25,013	3,318	-	28,331
Depreciation as at 31st December 2021	306,879	26,269	12,210	345,358
<u>Net Book Value</u>				
As at 31st December 2021	962,896	3,482	-	966,378
As at 31st December 2020	987,909	6,800	-	994,709

13. Investments

	2021 £
<u>Market Value</u>	
At 1 January 2021	302,184
Additions	15,000
Disposals	-
	317,184
Change in Market Value	44,787
	361,971
Historic cost	172,934

A summary of investments held by funds is as follows:

	Market Value 2021 £
The CBF Church of England Investment Fund – income shares	290,346
The CBF Church of England Investment Fund (choir) – income shares	16,393
The CBF Church of England Property Fund – income shares	55,232
	361,971

The investments are held in the name of the Bourne Youth Trust.

14. Debtors

	PCC £	2021 BYT £	2021 Total £
Income tax recoverable		9,000	9,000
Other debtors	13,365	-	13,365
	22,365	-	22,365

	PCC £	2020 BYT £	2020 Total £
Income tax recoverable		1,821	1,821
Other debtors	7,478	-	7,478
	9,299	-	9,299

THE PARISH OF THE BOURNE

NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2021

15. Creditors

	2021		2021
	PCC	BYT	Total
	£	£	£
Other creditors	995	-	995
Accruals	6,214	-	6,214
Deferred income	832	-	832
	<u>8,041</u>	<u>-</u>	<u>8,041</u>

  

	2020		2020
	PCC	BYT	Total
	£	£	£
PAYE & NIC	1,455	-	1,455
Other creditors	9,348	-	9,348
Accruals	2,500	-	2,500
	<u>13,303</u>	<u>-</u>	<u>13,303</u>

16. Operating lease commitments

At 31 December 2021 the PCC had future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	-	1,124

17. Reserves

	Balance as at 1st January 2021	Incoming resources	Resources expended	Unrealised gains on fixed asset investments	Transfers	Balance as at 31st December 2021
	£	£	£	£	£	£
<b>Restricted funds</b>						
Masindi	6,815	180	-	-	-	6,995
Brambleton Development fund	(6,199)	14,152	(990)	-	6,199	13,162
BYT	302,184	-	-	43,394	-	345,578
BPY	36,614	24,920	(9,084)	-	-	52,450
Organ Scholar fund	13,841	5,781	(1,800)	-	2,571	20,393
Choir Scholar fund	15,000	14	-	1,393	(14)	16,393
Choir Tour	9,521	80	750	-	-	8,851
Garden of remembrance	1,031	-	(432)	-	-	599
St Martins	-	5,000	-	-	-	5,000
Other (incl property)	51,133	-	(20)	-	-	51,113
<b>Total Restricted funds</b>	<b>429,938</b>	<b>50,127</b>	<b>(13,076)</b>	<b>44,787</b>	<b>8,756</b>	<b>520,533</b>
<b>General Unrestricted Fund</b>	<b>1,085,539</b>	<b>253,092</b>	<b>(305,714)</b>	<b>-</b>	<b>(33,641)</b>	<b>999,276</b>
Major Projects & Repairs Designated Fund	6,000	-	-	-	-	6,000
Organ Repair & Maintenance Designated Fund	1,300	25,580	(651)	-	30,000	56,229
Year of Music designated fund	4,085	1,885	(855)	-	5,115	-
Outreach designated fund	-	1,030	(958)	-	-	72
<b>Total Unrestricted funds</b>	<b>1,096,923</b>	<b>281,587</b>	<b>(308,178)</b>	<b>-</b>	<b>8,756</b>	<b>1,061,576</b>
	<u>1,526,861</u>	<u>331,714</u>	<u>(321,254)</u>	<u>44,787</u>	<u>-</u>	<u>1,582,108</u>

The BPY reserve funds are for The Bourne Parish Youthwork initiative.

The BYT is for The Bourne Youth Trust, this was formed on 22 February 2014 to hold the net sale proceeds from the sale of Bourne Hall separately from the church funds - net income from this fund is for the use of youth projects and activities in the church.

Other restricted reserves relates to funds which have been received for a purpose specified by the donor in the church and the community. This figure is mostly made up of the War Memorial and Centenary Expansion funds

18. Analysis of Net Assets between Funds

	Restricted	2021 Unrestricted Funds	Total
	£	£	£
Tangible fixed assets	58,960	907,418	966,378
Fixed asset investments	361,971	-	361,971
Current assets	99,602	162,199	261,800
Creditors due within one year	-	(8,041)	(8,041)
	<u>520,533</u>	<u>1,061,576</u>	<u>1,582,108</u>

  

	Restricted	2020 Unrestricted Funds	Total
	£	£	£
Tangible fixed assets	58,960	935,749	994,709
Fixed asset investments	302,184	-	302,184
Current assets	58,794	174,477	243,271
Creditors due within one year	-	(13,303)	(13,303)
	<u>429,938</u>	<u>1,096,923</u>	<u>1,526,861</u>